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Supreme Court, U.S.
FILED

95-460 JUN 12 1995

CASE NO. OFFICE OF THE CLERK

SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1994

JOHN C. HUME, PRO SE - PETITIONER

vs.

HAROLD STERLING, INDIVIDUALLY AND IN HIS CAPACITY AS SHELBY COUNTY ASSESSOR OF PROPERTY, AND BOB PATTERSON, INDIVIDUALLY AND IN HIS CAPACITY AS SHELBY COUNTY TRUSTEE, AND WILLIAM N. MORRIS, JR., INDIVIDUALLY AND IN HIS CAPACITY AS SHELBY COUNTY MAYOR.

- RESPONDENTS

PETITION FOR WRIT OF CERTIORARI
TO THE UNITED STATES COURT OF APPEALS
FOR THE SIXTH CIRCUIT

PETITION FOR WRIT OF CERTIORARI

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13 pp

QUESTIONS PRESENTED

Does the Tax Injunction Act prohibit going to federal court when the local and state courts are not a plain, speedy and efficient remedy?

Is it constitutional for a county to speculatively appraise residential property owned by a citizen for a long time instead of using the last sale price until sold by a willing seller to a willing buyer?

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NO._____

IN THE SUPREME COURT

OF THE UNITED STATES OF AMERICA

OCTOBER TERM 1994

JOHN C. HUME, PETITIONER

vs.

HAROLD STERLING, ET AL, RESPONDENTS

PETITION FOR WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE SIXTH CIRCUIT

Petitioner, John C. Hume, in Propria Persona, respectfully prays that a writ of certiorari issue to review the judgement and opinion of the United States Court of Appeals for the Sixth Circuit refusing to consider his request for constitutional relief from the speculative and arbitrary method of tax appraisals in Shelby County, State of Tennessee.

JURISDICTION

The Court of Appeals Opinion in this matter was filed on March 13, 1995. The District Court had subject matter jurisdiction over this matter pursuant to 28 USC 1331. The Appeals Court had subject matter jurisdiction pursuant to 28 USC 1291.

CONSTITUTIONAL AND STATUTORY PROVISIONS INVOLVED

1. Art. 3 Sec. 2 U.S. Constitution
2. Art. 4 Sec. 1 & 2 U.S. Constitution
3. 5th Ammendment to U.S. Constitution
4. 10th Ammendment to U.S. Constitution
5. 14th Ammendment to U.S. Constitution

STATEMENT OF THE CASE

As far back as 1980, I, the Petitioner, have objected to the increases in my property reappraisals. In this instance, the 1991 property reappraisals

increased dramatically although the residential property had not changed except for the dwellings to grow older. Beginning on 3-11-91 I had meetings with representatives from the Shelby County Tax Assessors Office, the Shelby County Board of Equalization and the Tennessee State Board of Equalization. Under the adequacy doctrine of the 1937 Act the word "courts" has been construed to embrace administrative tribunals. California Law Review Vol.65:843 n.89.

I then appealed to the State of Tennessee Assessment Appeals Commission. This hearing was on 10-28-92. I did not get a Final Decision and Order from them until after 11-12-93. I again wrote a letter to the Tennessee State Board of Equalization Assessment Appeals Commission stating my reasons for protesting higher appraisals. On 1-3-94, I received an Official Certificate of the Assessment

Appeals Commission relative to the 1991 Property Assessments. They did not reduce the appraisals further. This had now gone on for almost three years.

Because I could plainly not receive a plain, speedy and efficient remedy in the state of Tennessee, the Tax Injunction Act 28 USC 1341 would not apply. Additionally this unnecessary step would be costly in fees and time. In the following cases state remedies were held inadequate so as not to preclude federal jurisdiction under 1341: Louisville & Nashville R. Co. v. Public Serv. Com. (1966, DC Tenn)249 F Supp 894. Hillsborough Twp. v. Cromwell (1946)326 US 620,90 L ed 358,66 S Ct 445.

I proceeded to file my complaint in the Federal District Court. The District Court dismissed for lack of subject matter jurisdiction. As pro se, in my informal pleading, I have not had the opportunity to present all of my evidence of facts to

support my complaint. Haines v. Kerner 404 US 520.

Since Oct. 1994, the respondents have been bringing suit against me to recover all of the attorney fees of the salaried Assistant Attorney employed by the county because to this point they are the prevailing party.

The only monetary relief I am requesting is a refund of taxes overpaid and the reduction in the appraisal of my property to the last sale price. The county could then adjust the tax rate on all properties as necessary.

Some large corporations have been given huge tax breaks which puts a burden on all other residential and commercial properties. For the years 1960 to 1978 I was erroneously classed as commercial.

The value of all property shall be ascertained from the evidence of its sound, intrinsic and immediate value, for

purposes of sale between a willing seller and a willing buyer without consideration of speculative values. Tenn. Code Annotated 67-5-601. There are a number of decisions indicating the tendency of the court to be against proving value by evidence of the selling price of similar property. Matter of Thompson (127 N.Y. 463) 28 N.E. 389; Huntington v. Attrill (118 N.Y. 365); People ex v. McCarthy(102 N.Y. 630-638).

REASONS FOR GRANTING THE WRIT

This Court should grant certiorari here to explicitly rule that the method of speculative property appraisals in the State of Tennessee is inequitable and does not appraise residential property fairly and rule that the appraisal amount will be the last sale price of all property, to be changed only after the next sale by a willing seller to a willing buyer. This

should assure me of equal protection under the 14th Ammendment of the U. S. Constitution.

In Nordlinger v. Hahn, 112 S. ct. 2326(1992) the court ruled that the method of assessments should be on the sale price.

I strongly disagree with the District Court that my claim is frivolous, unreasonable and without foundation.

CONCLUSION

For the reasons set forth above, a writ of certiorari should issue to review the judgement and opinion of the Court of Appeals and rule in favor of the above rule.

The Supreme Court oath of office states "I do solomnly swear that I will administer justice without respect to persons, and do equal right to the poor

and to the rich", Marbury v. Madison, 1 c.137 (1803).

Miranda v. Arizona 384 US 436,p.491 states: "Where rights secured by the Constitution are involved, there can be no rulemaking or legislation which would abrogate them."

Dated 6-6-95

Respectfully submitted,

John C. Hume

JOHN C. HUME

PETITIONER